

**AMENDMENTS TO THE CLAIMS**

CLAIMS 1-13 (CANCELLED)

14. (New) An accounting system,

wherein a license server, an accounting server and a content reproduction device are connected through communication network,

wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits a content ID identifying an encrypted content and the accounting ID to obtain and store decoding information from the license server, and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits an accounting amount obtained from the received content ID and the accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the received accounting amount, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

15. (New) An accounting system,

wherein a license server, an accounting server and a content reproduction device are connected through communication network,

wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits a content ID identifying an encrypted content and the accounting ID to obtain and store decoding information from the license server, and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

16. (New) An accounting system comprising a content reproduction device, a license server, an accounting server and a license vending machine, wherein the license server, the accounting server and the license vending machine are connected through communication network,

wherein when the license vending machine reads a license card and decoding information does not exist for a content ID identifying an encrypted content, the license vending machine reads out an accounting ID identifying money information and the content ID from the license card, transmits the content ID and the accounting ID to obtain decoding information from the license server and records the decoding information correspondingly to the content ID into the license card,

wherein the content reproduction device reads the license card, obtains and stores decoding information corresponding to a content ID identifying an encrypted content and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits an accounting amount obtained from the received content ID and the accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the received accounting amount, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

17. (New) The accounting system of claim 16, wherein when a content ID of an encrypted content to be reproduced does not exist in the license card, the content reproduction device records the content ID into the license card.

18. (New) An accounting system comprising a content reproduction device, a license server, an accounting server and a license vending machine, wherein the license server, the accounting server and the license vending machine are connected through communication network,

wherein when the license vending machine reads a license card and decoding information does not exist for a content ID identifying an encrypted content, the license vending machine reads out an accounting ID identifying money information and the content ID from the license

card, transmits the content ID and the accounting ID to obtain decoding information from the license server and records the decoding information correspondingly to the content ID into the license card,

wherein the content reproduction device reads the license card, obtains and stores decoding information corresponding to a content ID identifying an encrypted content and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

19. (New) The accounting system of claim 18, wherein when a content ID of an encrypted content to be reproduced does not exist in the license card, the content reproduction device records the content ID into the license card.

20. (New) The accounting system of claim 14, wherein the exchange of data through the communication network is performed with encryption.

21. (New) The accounting system of claim 14, wherein the accounting ID and/or the decoding information are provided with an expiration date.

22. (New) The accounting system of claim 14, wherein the license server records a content ID of a content used for each accounting ID as a usage history.

23. (New) The accounting system of claim 22, wherein the license server records the number of times of usage for each content ID as a usage history.

24. (New) A content reproduction device decoding and using an encrypted content, wherein the device comprises an input unit for inputting a content ID of an encrypted content to be reproduced, a prepaid card read unit for requesting decoding information from an accounting ID stored in a prepaid card and the content ID input in the input unit, and a decoding unit for decoding the encrypted content with the obtained decoding information, wherein decoding and reproduction are performed with the obtained decoding information each time the encrypted content is used.

25. (New) A license vending machine, wherein if the content reproduction device decodes and reproduces an encrypted content with decoding information recorded on a license card in each time, the license card stores a content ID of an encrypted content and decoding information for decoding the encrypted content in a corresponding manner and also stores an accounting ID identifying money information, and wherein if decoding information corresponding to a content

ID to be reproduced does not exist when the license card is read, the license vending machine comprises a license card read unit for requesting decoding information from the content ID and the accounting ID and a license card write unit for recording the obtained decoding information correspondingly to the content ID into the license card.

26. (New) A program operable to drive a computer to execute a function of the accounting system described in claim 14, a function of the content reproduction device or a function of the license vending machine.

27. (New) A computer-readable recording medium recording thereon the program defined in claim 26.

28. (New) The accounting system of claim 15, wherein the exchange of data through the communication network is performed with encryption.

29. (New) The accounting system of claim 16, wherein the exchange of data through the communication network is performed with encryption.

30. (New) The accounting system of claim 17, wherein the exchange of data through the communication network is performed with encryption.

31. (New) The accounting system of claim 18, wherein the exchange of data through the communication network is performed with encryption.

32. (New) The accounting system of claim 19, wherein the exchange of data through the communication network is performed with encryption.

33. (New) The accounting system of claim 15, wherein the accounting ID and/or the decoding information are provided with an expiration date.